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Date: August 7, 2006

Sean Mellino  
Sean Mellino

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant : Christopher E. Milliken, et al.  
Serial No. : 10/671,902 / Conf. No. 8026  
Filing Date : September 25, 2003  
Examiner : Raymond Alejandro  
Group Art Unit : 1745  
Title : Solid Oxide Fuel Cell Stack Assembly Having Tapered Diffusion Layers  
Attorney File : XX0163US.CIP (#90575)

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Reply to Office Action Issued April 7, 2006**

Dear Sir:

In response to the Office action dated April 7, 2006, please amend the above identified application without prejudice as follows. Favorable reconsideration of the above-identified patent application is respectfully requested in view of the amendments and comments below.